

BOARD OF EQUALIZATION RULES FOR TAX APPEALS

California Code of Regulations

Title 18. Public Revenues

Division 2.1. State Board of Equalization – Rules for Tax Appeals

Chapter 2: Sales and Use Tax, Timber Yield Tax, and Special Taxes and Fees

ARTICLE 4A: REQUESTS FOR INNOCENT SPOUSE RELIEF UNDER THE SALES AND USE TAX LAW

5242. REQUESTS FOR RECONSIDERATION BY THE BOARD.

(a) If a request for other equitable relief is denied, the individual requesting relief may request that the denial be reconsidered by the Board at an oral hearing as provided in California Code of Regulations, title 18, section 1705.1, subdivision (h). A request for an oral hearing may be denied on a request for other equitable relief, however, requests will be liberally granted.

(b) An oral hearing may be requested by following the instructions contained on the denial letter described in section 5241, subdivision (d).

(c) If a request for an oral hearing is granted, the individual requesting relief may be required to participate in an appeals conference with the Appeals Division prior to the oral hearing.

Note: Authority cited: Government Code section 15606; Revenue and Taxation Code sections 7051.

Reference: Revenue and Taxation Code section 6456, 7202, 7203, 7261, 7262, 7270.

History: 1. New section adopted 9-12-2007; effective 2-6-2008.